

**Comptroller's Directive No. 2-07**  
**Attachment HE-13**  
**Report of Financial Condition**

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**Purpose**

Section 4-10.00 of the Appropriation Act provides each office handling State funds shall, upon the request of the Auditor of Public Accounts, make a detailed statement, **under oath**, of the financial condition of his office. This report of financial condition only applies to the HEI and excludes foundations.

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**Applicable institutions**

**All institutions must follow these attachment instructions.**

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**Due date**

**October 11, 2007**

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**Submission requirements**

**SUBMIT INFORMATION TO THE AUDITOR OF PUBLIC ACCOUNTS ONLY.**

**APA requests no Faxes!**

**For paper submissions and page 2 of this attachment (all paper submissions must be sent to APA no later than October 11, 2007):**

Mail to:       Walter J. Kucharski  
                  Auditor of Public Accounts  
                  P.O. Box 1295  
                  Richmond, VA 23218-1295

**For E-mail submissions (only for those items not previously submitted):**

E-mail Address:    [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov)

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**Providing required information**

- Send a copy to the **APA** of the draft individually published financial statements to include the following: Management's Discussion and Analysis, Statement of Net Assets, Statement of Revenues, Expenses, and Changes in Net Assets, Statement of Cash Flows, and Notes to the Financial Statements.
  - Send copies of all other DOA submissions to APA (**if not previously submitted**).
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**Notarized  
statement**

**The following oath should be mailed (not e-mailed or faxed) to the  
Auditor of Public Accounts:**

\_\_\_\_\_

Institution

“I hereby affirm that the financial statements or information of the HEI  
submitted are true and correct to the best of my knowledge and belief.”

\_\_\_\_\_

Signature

\_\_\_\_\_

Title

The oath should be administered by a notary or other officer authorized by  
Section 49-4 of the *Code*, and such notary or other officer should complete a  
certificate in substantially the following form:

State of Virginia; City / County of:

\_\_\_\_\_

This is to certify that \_\_\_\_\_ on this  
\_\_\_\_\_ day of \_\_\_\_\_, 2007 took and subscribed the  
foregoing oath required by the laws of the Commonwealth.

\_\_\_\_\_

Name of Notary

\_\_\_\_\_

Title